

Maine Revised Statutes
Title 36: TAXATION
Chapter 837: CRIMINAL OFFENSES

§5332. FAILURE TO FILE RETURN, SUPPLY INFORMATION, PAY TAX

1. Failure to pay tax, file return, keep records or supply information. A person commits a Class D crime if that person:

A. Is required under this Part to pay any tax or estimated tax, and intentionally fails to pay that tax or estimated tax at the time or times required by law or regulation; [2003, c. 452, Pt. U, §17 (NEW); 2003, c. 452, Pt. X, §2 (AFF).]

B. Is required by this Part or rule prescribed under this Part to make a return, other than a return of estimated tax, and intentionally fails to make the return at the time or times required by law or rule; or [2003, c. 452, Pt. U, §17 (NEW); 2003, c. 452, Pt. X, §2 (AFF).]

C. Is required to keep any records or supply any information and intentionally fails to keep the records or supply the information, at the time or times required by law or rule. [2003, c. 452, Pt. U, §17 (NEW); 2003, c. 452, Pt. X, §2 (AFF).]

[2003, c. 452, Pt. U, §17 (NEW); 2003, c. 452, Pt. X, §2 (AFF) .]

2. Subsequent offense.

[2009, c. 361, §31 (RP) .]

3. Additional penalties. This section is in addition to other penalties provided by law.

[2003, c. 452, Pt. U, §17 (NEW); 2003, c. 452, Pt. X, §2 (AFF) .]

4. Presumption. Proof that a person filed a federal income tax return for a taxable year gives rise to a presumption that the person was required to file a federal income tax return for that taxable year.

[2003, c. 452, Pt. U, §17 (NEW); 2003, c. 452, Pt. X, §2 (AFF) .]

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1977, c. 696, §295 (RPR). 1983, c. 490, (AMD). 1989, c. 880, §D3 (AMD). 2003, c. 452, §X2 (AFF). 2003, c. 452, §U17 (RPR). 2009, c. 361, §31 (AMD).

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